

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 04/26/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2012-13

514 - 514

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	60	41	101	42	143
10	ATTENDING PUPILS (OCTOBER 2011)	65	41	106	51	157
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	62.5	41.0	103.5 (69%)	46.5 (31%)	150.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	3.7 (17:1)	2.6 (16:1)	3.1 (15:1)	=	9.4	/	16.7	=	.56	X	804,420	=	310,828	139,647
B.	GUIDANCE	0.2 (315:1)	0.1 (315:1)	0.2 (225:1)	=	0.5	/	1.6	=	.31	X	89,043	=	19,046	8,557
C.	LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	6,679	3,000
D.	HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	8,582	3,855
E.	EDUCATION TECHS	0.7 (090:1)	0.5 (090:1)	0.2 (225:1)	=	1.4	/	2.0	=	.70	X	33,394	=	16,129	7,247
F.	LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.3	/	1.4	=	.21	X	24,934	=	3,613	1,623
G.	CLERICAL	0.3 (180:1)	0.2 (180:1)	0.3 (180:1)	=	0.8	/	2.8	=	.29	X	89,357	=	17,881	8,033
H.	SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.2 (284:1)	=	0.5	/	0.5	=	1.00	X	28,839	=	19,899	8,940

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,830	1,721
B.	Supplies and Equipment	346	478		35,811	22,227
C.	Professional Development	59	59		6,107	2,744
D.	Instructional Leadership Support	24	24		2,484	1,116
E.	Co- and Extra-Curricular Student	34	114		3,519	5,301
F.	System Administration/Support	220	220		22,770	10,230
G.	Operations & Maintenance	1,013	1,204		104,846	55,986

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	65,576	29,461
B.	Education & Library Technicians	36.00%	7,107	3,193
C.	Clerical	29.00%	5,185	2,330
D.	School Administrators	14.00%	2,786	1,252

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-16,259	-7,304
16	Adjustment for Title I Revenues	-78,852	-35,426

17	TOTALS	567,565	273,731
18	E.P.S. RATES	5,484	5,887

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

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RSU 84 / MSAD 14

2012-13

514 - 514

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	83.0	38.0	121.0		
	OCTOBER 2009	78.0	39.0	117.0		
	APRIL 2010	82.0	38.0	120.0		
	OCTOBER 2010	75.0	31.0	106.0		
	APRIL 2011	75.0	29.0	104.0		
	OCTOBER 2011	80.0	34.0	114.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	77.5 +	1.33	X	5,484.00	= 432,303.72
	9-12 PUPILS	31.5 +	3.33	X	5,887.00	= 205,044.21
	ADULT EDUC. COURSES AT .1	0.0		X	5,887.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,484.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,887.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8125	63.0	X .15	X	5,484.00	= 51,823.80
	9-12 DISADVANTAGED @ .8125	25.6	X .15	X	5,887.00	= 22,606.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,484.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,887.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	77.5		X	43.00	= 3,332.50
	9-12 STUDENT ASSESSMENT	31.5		X	43.00	= 1,354.50
	K-8 TECHNOLOGY RESOURCES	77.5		X	98.00	= 7,595.00
	9-12 TECHNOLOGY RESOURCES	31.5		X	296.00	= 9,324.00
	K-2 PUPILS	21.0	X .10	X	5,484.00	= 11,516.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 82,705.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 55,723.47
	OPERATING ALLOCATION					883,329.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					856,829.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					856,829.24

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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RSU 84 / MSAD 14

2012-13

514 - 514

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					111,559.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	57,788.17	X	101.10%	=	58,423.84
35	TRANSPORTATION - EPS ALLOCATION					80,063.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					250,046.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,106,876.03

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 84 / MSAD 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 84 / MSAD 14				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 84 / MSAD 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,106,876.03

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 04/26/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2012-13

514 - 514

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
DANFORTH	86.5 79.72%		882,401.57		0.00		882,401.57		
WESTON	22.0 20.28%		224,474.46		0.00		224,474.46		
TOTAL	108.5						1,106,876.03		
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DANFORTH		55,750,000	7.690	428,717.50		882,401.57	428,717.50	65.63%	7.69M
WESTON		40,350,000	7.690	310,291.50		224,474.46	224,474.46	34.37%	5.56M
TOTAL		96,100,000		739,009.00		1,106,876.03	653,191.96	100.00%	6.80M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,106,876.03	653,191.96	453,684.07	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,106,876.03	653,191.96	453,684.07	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							453,684.07	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 59.01% STATE SHARE % = 40.99%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 59.01% STATE SHARE % = 40.99%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,133,375.91			